IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF NEBRASKA

CHRISTOPHER D. COOPER,	)	
	)	
Petitioner,	)	
	)	
v.	)	Civil Action No. 4:17-cv-03059
	)	
COMMISSIONER OF INTERNAL REVENUE, ET AL.,	)	
	)	
Respondents.	)	

DECLARATION

COLBY SCHWAN declares:

1. I am a duly commissioned Revenue Officer employed in the Small Business/Self-Employed Division of the Internal Revenue Service, at 100 Centennial Mall N, Room 160, Lincoln, Nebraska 68508-3859.

2. In my capacity as a Revenue Officer, I am conducting an investigation into the liability of Christopher D. Cooper for Trust Fund Recovery Penalties relating to unpaid federal employment taxes owed by e-Formulate, Inc., for the following taxable periods: June 30, 2015; September 30, 2015; December 31, 2015; and March 31, 2016.

3. In furtherance of the above investigation, and in accordance with section 26 U.S.C. § 7602, I issued an Internal Revenue Service summons to Wells Fargo Bank, N.A. on May 3, 2017. The summons directed Wells Fargo to produce for

examination certain documents and records concerning banking matters of e-Formulate, Inc. The summons is attached to this declaration as Exhibit A.

4. Christopher D. Cooper is the President of e-Formulate; therefore, e-Formulate's banking records are highly relevant in determining whether or not Mr. Cooper is a responsible person of that entity for purposes of the Trust Fund Recovery Penalty.

5. On May 4, 2017, and in accordance with 26 U.S.C. § 7603(b), I served an attested copy of the Internal Revenue Service summons described in paragraph (3), above, on Wells Fargo Bank by certified mail, as evidenced in the certificate of service on the reverse side of the summons.

6. On May 4, 2017, I also served the notice required by section 26 U.S.C. § 7609(a) on Christopher D. Cooper by certified mail, as evidenced in the certificate of service of notice on the reverse side of the summons.

7. The documents and records sought by the summons are not already in the possession of the Internal Revenue Service.

8. All administrative steps required by the Internal Revenue Code for issuance of a summons have been taken.

9. As of the date that the summons was issued and served, and as of the day I signed this declaration, no recommendation

for criminal prosecution of Christopher D. Cooper has been made by the I.R.S. to the United States Department of Justice. In addition, no Department of Justice referral, as described in 26 U.S.C. § 7602(d), is in effect with respect to Christopher D. Cooper.

10. It is necessary to examine the documents and records sought by the summons in order to properly investigate the liability of Christopher D. Cooper for the Trust Fund Recovery Penalty in connection with the following taxable periods: June 30, 2015; September 30, 2015; December 31, 2015; and March 31, 2016.

I declare under penalty of perjury that the foregoing is true and correct.

Executed this 6th day of June, 2017.

COLBY SCHWAN
REVENUE OFFICER

EXHIBIT
A
PENGAD 800-631-6989

Financial Records Summons

In the matter of CHRISTOPHER D COOPER, PRESIDENT, E-FORMULATE INC, PO BOX 84303, LINCOLN, NE 68501-4303
Internal Revenue Service *(Identify Division)* SMALL BUSINESS/SELF EMPLOYED
Periods: Form 941 for the quarterly periods ending June 30, 2015, September 30, 2015, December 31, 2015 and March 31, 2016

The Commissioner of Internal Revenue

To: WELLS FARGO BANK ,N.A.
At: MAC S3928-021, PO BOX 1416, CHARLOTTE, NC 28201

You are hereby summoned and required to appear before COLBY SCHWAN, an officer of the Internal Revenue Service, to give testimony and to bring with you and to produce for examination the following books, records, papers, and other data relating to the tax liability or for the purpose of inquiring into any offense connected with the administration or enforcement of the internal revenue laws concerning the taxpayer identified above for the periods shown.

Copies of documents and records that you possess or control that concern banking matters of the taxpayer named above, as described in the subparagraphs checked below for the periods shown:

☒ Bank signature cards of *(Entity Name)* E-FORMULATE INC
in effect from 01/01/2015 to 12/31/2016

☒ Corporate resolutions of *(Entity Name)* E-FORMULATE INC
in effect from 01/01/2015 to 12/31/2016

☒ Bank statements of *(Entity Name)* E-FORMULATE INC
from 06/01/2015 to 01/31/2016

☒ *(Number)* 6 Cancelled checks issued each month by taxpayer for *(Entity Name)* E-FORMULATE INC during each month of the period from 06/01/2015 to 01/31/2016. ☒ Front of Checks Only ☐ Both Front and Back of Checks

☒ Loan applications, agreements, and related records, *(including corporate financial statements)*, submitted by, entered into by, or in effect regarding *(Entity Name)* E-FORMULATE INC
from 01/01/2015 to 12/31/2016

colby.schwan@irs.gov

Do not write in this space

Business address and telephone number of IRS officer before whom you are to appear:
100 CENTENNIAL MALL NO, LINCOLN, NE 68508-3859 (402) 473-4671 -

Place and time for appearance: At 100 CENTENNIAL MALL NO, LINCOLN, NE 68508-3859

IRS

Department of the Treasury
Internal Revenue Service
www.irs.ustreas.gov
Form 6639 (Rev. 8-2010)
Catalog Number 25004I

on the 1st day of June, 2017 at 8:00 o'clock a m.

Issued under authority of the Internal Revenue Code this 3rd day of May, 2017

COLBY SCHWAN — REVENUE OFFICER
Signature of issuing officer — Title

Eric E. Martin Digitally signed by Eric E. Martin DN: c=US, o=U.S. Government, ou=Department of the Treasury, ou=Internal Revenue Service, ou=People, serialNumber=514172, cn=Eric E. Martin Date: 2017.05.03 15:23:19 -05'00'
Signature of Approving Officer *(if applicable)* — GROUP MANAGER
Title

Original -- to be kept by IRS

Service of Summons, Notice and Recordkeeper Certificates

(Pursuant to section 7603, Internal Revenue Code)

I certify that I served the summons shown on the front of this form on:

Date 05/04/17 | Time cert mail

How Summons Was Served

1. ☐ I certify that I handed a copy of the summons, which contained the attestation required by § 7603, to the person to whom it was directed.

2. ☐ I certify that I left a copy of the summons, which contained the attestation required by § 7603, at the last and usual place of abode of the person to whom it was directed. I left the copy with the following person (if any):

3. ☒ I certify that I sent a copy of the summons, which contained the attestation required by § 7603, by certified or registered mail to the last known address of the person to whom it was directed, that person being a third-party recordkeeper within the meaning of § 7603(b). I sent the summons to the following address: PO Box 1416 Charlotte, NC 28201

Signature [signature] | Title RO

4. This certificate is made to show compliance with IRC Section 7609. This certificate does not apply to summonses served that are excepted from the third-party notice requirement of IRC Section 7609:

I certify that, within 3 days of serving the summons, I gave notice (Part D of Form 6639) to the person named below on the date and in the manner indicated.

Date of giving Notice: 05/04/17 Time: cert mail

Name of Noticee: (on PS 3811) Christopher Cooper at

Address of Noticee (if mailed): 6756 Whitewater LN, Lincoln, NE 68521 or E-Formulak at PO Box 84303, Lincoln, NE 68501

How Notice Was Given

☒ I gave notice by certified or registered mail to the last known address of the noticee.

☐ I left the notice at the last and usual place of abode of the noticee. I left the copy with the following person (if any).

☐ I gave notice by handing it to the noticee.

☐ In the absence of a last known address of the noticee, I left the notice with the person summoned.

☐ No notice is required.

Signature [signature] | Title RO

I certify that the period prescribed for beginning a proceeding to quash this summons has expired and that no such proceeding was instituted or that the noticee consents to the examination.

Signature | Title